

NONDOCKETED SIGNIFICANT ADVICE REVIEW

Call Received By: Ken Casey
Date: 6-20-00

Symbols: CC:DOM:FS:PROC
Time:

Call Received From: Rogelio A. Villageliu
Phone: 312-886-9225, ext. 308
District/Region:

Office: CC:MSR:ILD:CHI

Taxpayer Name and TIN: [REDACTED] TL-N-2899-00

Tax Years:

Case In Audit	Yes []	No []	Appeals	Yes []	No []
Case In Litigation	Yes []	No []	ISP Case	Yes []	No []
Date Of Trial			CEP Taxpayer	Yes []	No []

Prior Counsel Advice:

None [X] District [] Region [] Nat. Office []

Given By:

Symbols:

Phone:

Telephone Response:

We have reviewed the memo regarding the above-named taxpayer and have one suggestion. The caption of the Form 872 should read [REDACTED]

[REDACTED] (EINxxx), as agent for [REDACTED]
instead of simply [REDACTED]

On the back side of the Form 872, the corporate name should be listed as [REDACTED] followed by the signature of a corporate officer and his title. We note that the added TEFRA language is satisfactory. We assume the requirements of new section 6501(c)(4)(B) have been satisfied. As you are aware, a Letter 907 should be sent to taxpayer along with a copy of Publication 1035.

Further Action Needed:
Describe:

Yes [] No [X]

Call Returned By: Ken Casey
Date Call Returned: 6-20-00
Reviewed By: Blaise Dusenberry
Office: CC:DOM:FS:PROC
Date:

Symbols: CC:DOM:FS:PROC
Time Spent: 2 hr.

Phone: 622-7860

11071

CC:TL-N-2899-00
RAVillageliu

Internal Revenue Service

Memorandum

Date: May 15, 2000

To: Chief, Examination, Illinois District
Attn: [REDACTED]
Team Coordinator, [REDACTED]
Illinois District

From: District Counsel, Illinois District

Subject: AO:Request for Advice on Extension of Statute of Limitations for

[REDACTED]
Years: [REDACTED], [REDACTED], and [REDACTED]

Non-Docketed Large Case Opinion.¹

During the years [REDACTED], [REDACTED], and [REDACTED], [REDACTED] was the highest-tier domestic parent of the consolidated return group. The consolidated returns were filed showing the taxpayer's name as "[REDACTED]" The enclosed Form 872, Consent to Extend the Time to Assess Tax is legally sufficient and appropriate to extend the time for assessment for all the members of the consolidated return group. This concludes our legal opinion. If you have any questions, please contact the undersigned at (312) 886-9225, ext. 308.

RICHARD A. WITKOWSKI
District Counsel

By: 
ROGELIO A. VILLAGELIU
Special Litigation Assistant

¹ A copy of this opinion is being sent to the national office for coordinating purposes. This is required in all large CEP cases. As the opinion is based on simple facts and established legal principles, no request for national office assistance is being made. However, national office post-review can result in modifications. If this occurs, you will be advised.

attachment: copy of Form 872.

(Copy of attachment to all distributees)

CC: District Counsel, Illinois District

CC:DOM:FS (2 copies)

CC:Assistant Regional Counsel (Large Case), MS (Chicago)

CC:Assistant Regional Counsel (TL), MS (Dallas)

a:\[REDACTED]2899-00.wpd